

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Capital Assets used in the operation of governmental funds include only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from this activity. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

VILLAGE OF BARRINGTON, ILLINOIS

Schedule of Governmental Capital Assets - By Source

December 31, 2003

GOVERNMENTAL CAPITAL ASSETS

| | |
|----------------|-----------------------------|
| Land | \$ 13,555,978 |
| Buildings | 12,331,355 |
| Equipment | 349,986 |
| Infrastructure | <u>19,096,126</u> |
| | <u><u>\$ 45,333,445</u></u> |

**INVESTMENTS IN GOVERNMENTAL
CAPITAL ASSETS BY SOURCE**

| | |
|------------------|-----------------------------|
| General Revenues | \$ 35,292,045 |
| Debt Proceeds | 9,863,699 |
| Contributions | <u>177,701</u> |
| | <u><u>\$ 45,333,445</u></u> |

VILLAGE OF BARRINGTON, ILLINOIS

Schedule of Governmental Capital Assets - By Function and Activity

December 31, 2003

| <u>Function and Activity</u> | <u>Land</u> | <u>Buildings</u> | <u>Equipment</u> | <u>Infrastructure</u> | <u>Totals</u> |
|----------------------------------|----------------------|----------------------|-------------------|-----------------------|----------------------|
| General Government | \$ 2,789,104 | \$ 4,877,281 | \$ 200,036 | \$ - | \$ 7,866,421 |
| Public Safety | 900,000 | 7,057,122 | 149,950 | - | 8,107,072 |
| Public Works | <u>9,866,874</u> | <u>396,952</u> | <u>-</u> | <u>19,096,126</u> | <u>29,359,952</u> |
| Totals | <u>\$ 13,555,978</u> | <u>\$ 12,331,355</u> | <u>\$ 349,986</u> | <u>\$ 19,096,126</u> | <u>\$ 45,333,445</u> |

VILLAGE OF BARRINGTON, ILLINOIS

Schedule of Changes in Governmental Capital Assets - By Function and Activity

For the Year Ended December 31, 2003

| <u>Function and Activity</u> | <u>Balances January 1 As Restated</u> | <u>Additions/ Transfers</u> | <u>Retirements</u> | <u>Balances December 31</u> |
|----------------------------------|---|---------------------------------|--------------------|---------------------------------|
| General Government | \$ 7,866,421 | \$ - | \$ - | \$ 7,866,421 |
| Public Safety | 8,107,072 | - | - | 8,107,072 |
| Public Works | <u>29,359,952</u> | <u>-</u> | <u>-</u> | <u>29,359,952</u> |
| | <u>\$ 45,333,445</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 45,333,445</u> |

SUPPLEMENTAL SECTION

VILLAGE OF BARRINGTON, ILLINOIS

Schedule of Insurance in Force December 31, 2003

| Coverage | Amount of Coverage | Expiration Date of Policy |
|--|------------------------------|---------------------------|
| General Liability | \$10,000,000 Per Occurrence | 12/31/03 |
| Police Professional Liability | \$10,000,000 Per Occurrence | 12/31/03 |
| Employee Benefits Liability | \$10,000,000 Per Occurrence | 12/31/03 |
| Automobile Liability | \$10,000,000 Per Occurrence | 12/31/03 |
| Uninsured/Underinsured Motorist | \$500,000 Per Occurrence | 12/31/03 |
| Public Officials Liability | \$10,000,000 Per Occurrence | 12/31/03 |
| Workers' Compensation | \$30,000,000 Per Occurrence | 12/31/03 |
| Employer's Liability | \$1,000,000 Per Occurrence | 12/31/03 |
| First Party Property | \$250,000,000 Per Occurrence | 12/31/03 |
| Crime and Fidelity | | |
| a. Employee Theft | \$5,000,000 Per Occurrence | 12/31/03 |
| b. Forgery or Alteration | \$5,000,000 Per Occurrence | 12/31/03 |
| c. Computer Fraud | \$5,000,000 Per Occurrence | 12/31/03 |
| d. Theft, Disappearance and Destruction (Including Premises Burglary) | \$5,000,000 Per Occurrence | 12/31/03 |
| e. Credit Card Forgery | \$5,000,000 Per Occurrence | 12/31/03 |
| Boiler/Machinery | \$50,000,000 Per Occurrence | 12/31/03 |
| Public Officials Bond | Statutory Requirements | 12/31/03 |

The Village of Barrington participates in the Intergovernmental Risk Management Agency established January 1, 1979. Each community pays a contribution to this Agency based on annual revenues. Annual aggregate coverage is limited to \$6,000,000 per member for all lines of coverage where payment is to be made from the IRMA loss fund. 2003 Agency aggregate cap (100% supplemental assessment level) will be \$47,549,133 where payment is to be made from the liability loss fund.

VILLAGE OF BARRINGTON, ILLINOIS

Long-Term Debt Requirements

**Real Property Installment Contract of 1997
December 31, 2003**

| | |
|--------------------|--------------------------|
| Date of Contract | August 26, 1997 |
| Date of Maturity | October 1, 2007 |
| Amount of Contract | \$900,000 |
| Interest Rate | 4.56% |
| Interest Date | October 1 |
| Payable at | Suburban Bank Barrington |

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

| Fiscal Year Ending December 31 | Requirements | | |
|---|-------------------|------------------|-------------------|
| | Principal | Interest | Totals |
| 2004 | \$ 95,000 | \$ 18,696 | \$ 113,696 |
| 2005 | 100,000 | 14,364 | 114,364 |
| 2006 | 105,000 | 9,807 | 114,807 |
| 2007 | 110,000 | 5,016 | 115,016 |
| | <u>\$ 410,000</u> | <u>\$ 47,883</u> | <u>\$ 457,883</u> |

VILLAGE OF BARRINGTON, ILLINOIS

Schedule of Long-Term Debt Requirements

**General Obligation Bond Series of 1998
December 31, 2003**

| | |
|-------------------------|-----------------------------|
| Date of Issue | January 12, 1998 |
| Date of Maturity | June 1, 2018 |
| Authorized Issue | \$5,000,000 |
| Denomination of Bonds | \$5,000 |
| Interest Rates | 4.10% - 6.10% |
| Interest Dates | June 1 and December 1 |
| Principal Maturity Date | December 1, 2017 |
| Payable at | Amalgamated Bank of Chicago |

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

| Fiscal Year Ending December 31 | Tax Levy Year | Bond Numbers | Tax Levy Requirements | | | Interest Due on | | | |
|---|---------------------|-----------------|-----------------------|---------------------|---------------------|-----------------|-----------|-------------------|-------------------|
| | | | Principal | Interest | Totals | June 1 | Amount | December 1 | Amount |
| 2004 | 2003 | 186-226 | \$ 205,000 | \$ 184,154 | \$ 389,154 | 2004 | \$ 92,077 | 2004 | \$ 92,077 |
| 2005 | 2004 | 227-270 | 220,000 | 171,856 | 391,856 | 2005 | 85,928 | 2005 | 85,928 |
| 2006 | 2005 | 271-316 | 230,000 | 158,654 | 388,654 | 2006 | 79,327 | 2006 | 79,327 |
| 2007 | 2006 | 317-365 | 245,000 | 149,226 | 394,226 | 2007 | 74,613 | 2007 | 74,613 |
| 2008 | 2007 | 366-415 | 250,000 | 139,180 | 389,180 | 2008 | 69,590 | 2008 | 69,590 |
| 2009 | 2008 | 416-467 | 260,000 | 128,680 | 388,680 | 2009 | 64,340 | 2009 | 64,340 |
| 2010 | 2009 | 468-522 | 275,000 | 117,500 | 392,500 | 2010 | 58,750 | 2010 | 58,750 |
| 2011 | 2010 | 523-580 | 290,000 | 105,400 | 395,400 | 2011 | 52,700 | 2011 | 52,700 |
| 2012 | 2011 | 581-641 | 305,000 | 92,350 | 397,350 | 2012 | 46,175 | 2012 | 46,175 |
| 2013 | 2012 | 642-705 | 320,000 | 78,626 | 398,626 | 2013 | 39,313 | 2013 | 39,313 |
| 2014 | 2013 | 706-773 | 340,000 | 64,224 | 404,224 | 2014 | 32,112 | 2014 | 32,112 |
| 2015 | 2014 | 774-844 | 355,000 | 48,924 | 403,924 | 2015 | 24,462 | 2015 | 24,462 |
| 2016 | 2015 | 845-920 | 380,000 | 32,950 | 412,950 | 2016 | 16,475 | 2016 | 16,475 |
| 2017 | 2016 | 921-1000 | 400,000 | 16,800 | 416,800 | 2017 | 8,400 | 2017 | 8,400 |
| | | | <u>\$ 4,075,000</u> | <u>\$ 1,488,524</u> | <u>\$ 5,563,524</u> | | | <u>\$ 744,262</u> | <u>\$ 744,262</u> |

VILLAGE OF BARRINGTON, ILLINOIS

Schedule of Long-Term Debt Requirements

**General Obligation Refunding Bond Series of 1999
December 31, 2003**

| | |
|-------------------------|--------------------------|
| Date of Issue | January 25, 1999 |
| Date of Maturity | December 15, 2018 |
| Authorized Issue | \$5,895,000 |
| Denomination of Bonds | \$5,000 |
| Interest Rates | 4.00% - 6.00% |
| Interest Dates | June 15 and December 15 |
| Principal Maturity Date | December 15, 2018 |
| Payable at | Firststar Bank Milwaukee |

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

| Fiscal Year Ending December 31 | Tax Levy Year | Bond Numbers | Tax Levy Requirements | | | Interest Due on | | | |
|---|---------------------|-----------------|-----------------------|---------------------|---------------------|-----------------|------------|-------------------|-------------------|
| | | | Principal | Interest | Totals | June 15 | Amount | December 15 | Amount |
| 2004 | 2003 | 203-248 | \$ 230,000 | \$ 219,500 | \$ 449,500 | 2004 | \$ 109,750 | 2004 | \$ 109,750 |
| 2005 | 2004 | 249-297 | 245,000 | 205,700 | 450,700 | 2005 | 102,850 | 2005 | 102,850 |
| 2006 | 2005 | 298-348 | 255,000 | 191,000 | 446,000 | 2006 | 95,500 | 2006 | 95,500 |
| 2007 | 2006 | 349-401 | 265,000 | 175,700 | 440,700 | 2007 | 87,850 | 2007 | 87,850 |
| 2008 | 2007 | 402-457 | 280,000 | 159,800 | 439,800 | 2008 | 79,900 | 2008 | 79,900 |
| 2009 | 2008 | 458-517 | 300,000 | 144,400 | 444,400 | 2009 | 72,200 | 2009 | 72,200 |
| 2010 | 2009 | 518-578 | 305,000 | 132,400 | 437,400 | 2010 | 66,200 | 2010 | 66,200 |
| 2011 | 2010 | 579-642 | 320,000 | 120,200 | 440,200 | 2011 | 60,100 | 2011 | 60,100 |
| 2012 | 2011 | 643-709 | 335,000 | 107,400 | 442,400 | 2012 | 53,700 | 2012 | 53,700 |
| 2013 | 2012 | 710-779 | 350,000 | 94,000 | 444,000 | 2013 | 47,000 | 2013 | 47,000 |
| 2014 | 2013 | 780-852 | 365,000 | 80,000 | 445,000 | 2014 | 40,000 | 2014 | 40,000 |
| 2015 | 2014 | 853-928 | 380,000 | 65,400 | 445,400 | 2015 | 32,700 | 2015 | 32,700 |
| 2016 | 2015 | 929-1008 | 400,000 | 50,200 | 450,200 | 2016 | 25,100 | 2016 | 25,100 |
| 2017 | 2016 | 1009-1092 | 420,000 | 34,200 | 454,200 | 2017 | 17,100 | 2017 | 17,100 |
| 2018 | 2017 | 1093-1179 | 435,000 | 17,400 | 452,400 | 2018 | 8,700 | 2018 | 8,700 |
| | | | <u>\$ 4,885,000</u> | <u>\$ 1,797,300</u> | <u>\$ 6,682,300</u> | | | <u>\$ 898,650</u> | <u>\$ 898,650</u> |

VILLAGE OF BARRINGTON, ILLINOIS

Schedule of Long-Term Debt Requirements

**General Obligation Waterworks and Sewerage Alternate Revenue Source Bond Series of 1999B
December 31, 2003**

| | |
|-------------------------|-------------------------|
| Date of Issue | May 1, 1999 |
| Date of Maturity | December 15, 2014 |
| Authorized Issue | \$2,600,000 |
| Denomination of Bonds | \$5,000 |
| Interest Rates | 4.00% - 6.00% |
| Interest Dates | June 15 and December 15 |
| Principal Maturity Date | December 15, 2014 |
| Payable at | Firstar Bank Milwaukee |

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

| Fiscal Year Ending December 31 | Tax Levy Year | Bond Numbers | Tax Levy Requirements | | | Interest Due on | | | |
|---|---------------------|-----------------|-----------------------|-------------------|---------------------|-----------------|-----------|-------------------|-------------------|
| | | | Principal | Interest | Totals | June 15 | Amount | December 15 | Amount |
| 2004 | 2003 | 96-126 | \$ 155,000 | \$ 97,006 | \$ 252,006 | 2004 | \$ 48,503 | 2004 | \$ 48,503 |
| 2005 | 2004 | 127-158 | 160,000 | 87,706 | 247,706 | 2005 | 43,853 | 2005 | 43,853 |
| 2006 | 2005 | 159-191 | 165,000 | 78,106 | 243,106 | 2006 | 39,053 | 2006 | 39,053 |
| 2007 | 2006 | 192-226 | 175,000 | 68,206 | 243,206 | 2007 | 34,103 | 2007 | 34,103 |
| 2008 | 2007 | 227-262 | 180,000 | 58,800 | 238,800 | 2008 | 29,400 | 2008 | 29,400 |
| 2009 | 2008 | 263-300 | 190,000 | 51,600 | 241,600 | 2009 | 25,800 | 2009 | 25,800 |
| 2010 | 2009 | 301-340 | 200,000 | 44,000 | 244,000 | 2010 | 22,000 | 2010 | 22,000 |
| 2011 | 2010 | 341-382 | 210,000 | 36,000 | 246,000 | 2011 | 18,000 | 2011 | 18,000 |
| 2012 | 2011 | 383-426 | 220,000 | 27,600 | 247,600 | 2012 | 13,800 | 2012 | 13,800 |
| 2013 | 2012 | 427-472 | 230,000 | 18,800 | 248,800 | 2013 | 9,400 | 2013 | 9,400 |
| 2014 | 2013 | 473-520 | 240,000 | 9,600 | 249,600 | 2014 | 4,800 | 2014 | 4,800 |
| | | | <u>\$ 2,125,000</u> | <u>\$ 577,424</u> | <u>\$ 2,702,424</u> | | | <u>\$ 288,712</u> | <u>\$ 288,712</u> |

VILLAGE OF BARRINGTON, ILLINOIS

Long-Term Debt Requirements

IEPA Loan of 2001

December 31, 2003

| | |
|------------------|--|
| Date of Contract | December 15, 2001 |
| Date of Maturity | December 15, 2020 |
| Amount of Loan | \$1,649,301 |
| Interest Rate | 2.535% |
| Interest Date | June 15 and December 15 |
| Payable at | Illinois Environmental Protection Agency |
| Loan Number | L17-1616 |

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

| Fiscal Year Ending December 31 | Requirements | | |
|---|---------------------|-------------------|---------------------|
| | Principal | Interest | Totals |
| 2004 | \$ 70,885 | \$ 37,207 | \$ 108,092 |
| 2005 | 72,694 | 35,399 | 108,093 |
| 2006 | 74,548 | 33,544 | 108,092 |
| 2007 | 76,450 | 31,643 | 108,093 |
| 2008 | 78,400 | 29,692 | 108,092 |
| 2009 | 80,400 | 27,692 | 108,092 |
| 2010 | 82,451 | 25,641 | 108,092 |
| 2011 | 84,555 | 23,538 | 108,093 |
| 2012 | 86,712 | 21,380 | 108,092 |
| 2013 | 88,924 | 19,168 | 108,092 |
| 2014 | 91,192 | 16,900 | 108,092 |
| 2015 | 93,519 | 14,573 | 108,092 |
| 2016 | 95,904 | 12,188 | 108,092 |
| 2017 | 98,351 | 9,741 | 108,092 |
| 2018 | 100,859 | 7,233 | 108,092 |
| 2019 | 103,433 | 4,659 | 108,092 |
| 2020 | 106,070 | 2,020 | 108,090 |
| | <u>\$ 1,485,347</u> | <u>\$ 352,218</u> | <u>\$ 1,837,565</u> |

VILLAGE OF BARRINGTON, ILLINOIS

Long-Term Debt Requirements

IEPA Loan of 2002

December 31, 2003

| | |
|------------------|--|
| Date of Contract | December 15, 2002 |
| Date of Maturity | December 15, 2021 |
| Amount of Loan | \$1,886,714 |
| Interest Rate | 2.905% |
| Interest Date | June 15 and December 15 |
| Payable at | Illinois Environmental Protection Agency |
| Loan Number | L17-1238 |

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

| Fiscal Year Ending December 31 | Requirements | | |
|---|---------------------|-------------------|---------------------|
| | Principal | Interest | Totals |
| 2004 | \$ 77,586 | \$ 51,863 | \$ 129,449 |
| 2005 | 79,856 | 49,593 | 129,449 |
| 2006 | 82,193 | 47,256 | 129,449 |
| 2007 | 84,598 | 44,851 | 129,449 |
| 2008 | 87,073 | 42,376 | 129,449 |
| 2009 | 89,621 | 39,828 | 129,449 |
| 2010 | 92,243 | 37,206 | 129,449 |
| 2011 | 94,943 | 34,506 | 129,449 |
| 2012 | 97,721 | 31,728 | 129,449 |
| 2013 | 100,580 | 28,869 | 129,449 |
| 2014 | 103,523 | 25,926 | 129,449 |
| 2015 | 106,552 | 22,897 | 129,449 |
| 2016 | 109,670 | 19,779 | 129,449 |
| 2017 | 112,879 | 16,570 | 129,449 |
| 2018 | 116,182 | 13,267 | 129,449 |
| 2019 | 119,582 | 9,867 | 129,449 |
| 2020 | 123,081 | 6,367 | 129,448 |
| 2021 | 126,681 | 2,767 | 129,448 |
| | <u>\$ 1,804,564</u> | <u>\$ 525,516</u> | <u>\$ 2,330,080</u> |